

E-filed 5/1/07

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10 **UNITED STATES DISTRICT COURT**
11 **NORTHERN DISTRICT OF CALIFORNIA**
12 **SAN JOSE DIVISION**

13 UNITED STATES OF AMERICA,

14 Petitioner,

15 v.

16 RAYMOND ONG,

17 Respondent.

CASE NO. C-06-4411 JF

18 **STIPULATION TO CONTINUE**
HEARING AND [Proposed] ORDER
THEREON

Date: May 4, 2007

Time: 9:00 a.m.

Crtrm.: # 3, 5th Floor

San Jose, California

Judge: The Honorable Jeremy Fogel

19 IT IS HEREBY STIPULATED AND AGREED by and between the Petitioner, the United
20 States of America, and the Respondent, Raymond Ong, by and through the signatures of their
21 respective counsel as set forth below, that the hearing scheduled to occur on Friday, May 4, 2007,
22 at 9:00 a.m., shall be continued to Friday, June 15, 2007, at 9:00 a.m. The bases for this stipulated
23 continuance are as follows:

24 1. The Respondent, Raymond Ong, has produced numerous documents responsive to
25 the administrative Internal Revenue Service Summons served upon him that is the subject of this
26 action. Mr. Ong represents that he will be supplying additional documents within the next week
27 responsive to the summons.

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2. The underlying Summons is a collection Summons, in that it calls for information related to the assets of the Respondent, Raymond Ong, so that the Internal Revenue Service can determine, *inter alia*, whether Mr. Ong has an ability to pay the federal taxes assessed against him. However, the taxes assessed against Mr. Ong are based on Substitutes for Return prepared by the Internal Revenue Service, as Mr. Ong did not himself file returns for the relevant years.

3. Mr. Ong represents that he is currently in the process of accumulating the documentation necessary to prepare returns for the relevant years accurately reflecting his income, deductions, and the proper amount of taxes due. Once the returns are completed, Mr. Ong intends to file the returns with the Internal Revenue Service.

4. Mr. Ong represents that because he did not retain copies of various documents necessary for the preparation of his returns, he is required to seek out duplicate originals from various sources. He has made requests to all relevant sources, and is slowly receiving copies of the requested documents. Despite his diligent efforts in this regard, it has taken longer than he anticipated to receive the requested documents. Mr. Ong anticipates that he will be able to prepare and file his returns in approximately thirty days.

5. The underlying summons also calls for the testimony of the Respondent, Raymond Ong, as to his ability to pay the taxes assessed against him. However, because the amount of taxes assessed against Mr. Ong is based on the IRS' Substitutes for Return, and not on returns prepared and filed by Mr. Ong and, therefore, may not accurately reflect the correct amount of taxes due by Mr. Ong, any testimony premised on the Substitutes for Return may not be useful to the IRS' determination.

6. In light of the fact that Mr. Ong is in the process of preparing, and intends to file, returns for the relevant years, the parties agree that the hearing in this matter presently scheduled for May 4, 2007, should be continued to June 15, 2007, a date after Mr. Ong will have filed his returns. This continuance will also allow sufficient time for the IRS to process the anticipated returns and interview Mr. Ong for collection purposes on the basis of the taxes reflected due on

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1 said filed returns.

2 **IT IS SO STIPULATED.**

3 Respectfully submitted,

4 SCOTT SCHOOLS
5 United States Attorney

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7 DATED: April 30, 2007

By: /s/ Thomas Moore

8 THOMAS MOORE
9 Assistant U.S. Attorney
10 Tax Division
11 Attorneys for Petitioner
12 United States of America

13 SIDEMAN & BANCROFT LLP

14 DATED: April 30, 2007

By: /s/ Emily J. Kingston


15 EMILY J. KINGSTON
16 Attorneys for Respondent
17 Raymond Ong

18 **ORDER**

19 Pursuant to the Stipulation of the parties as set forth above,

20 IT IS HEREBY ORDERED that the hearing scheduled for Friday, May 4, 2007, at 9:00
21 a.m., shall be continued to Friday, June 15, 2007, at 9:00 a.m.

22 Dated: 5/1/07

23 
24 THE HONORABLE JEREMY FOGEL
25 United States District Judge

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